

# REINFORCEMENT ACTIVITY 1

## PART A, p. 151

### An Accounting Cycle for a Proprietorship: Journalizing and Posting Transactions 1., 2., 3.

JOURNAL

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DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH		
				DEBIT	CREDIT		DEBIT	CREDIT	
1 May	Caleb Christianson, Capital	R1	310		1700 00 00		1700 00 00		1
2	1 Rent Expense	C1	540	1200 00				1200 00	2
3	2 Utilities Expense	C2	570	45 00				45 00	3
4	4 Supplies	C3	150	400 00				400 00	4
5	4 Prepaid Insurance	C4	160	960 00				960 00	5
6	7 Supplies	M1	150	800 00					6
7	Accounts Payable—Dunnet Supplies		210		800 00				7
8	11 Petty Cash	C5	120	200 00				200 00	8
9	12 ✓	T12	✓			400 00	400 00		9
10	13 Repair Expense	C6	550	25 00				25 00	10
11	13 Miscellaneous Expense	C7	530	35 00				35 00	11
12	13 ✓	T13	✓			185 00	185 00		12
13	13 Accounts Receivable—Lincoln School	S1	140	150 00		150 00			13
14	14 Advertising Expense	C8	510	100 00				100 00	14
15	15 Caleb Christianson, Drawing	C9	320	250 00				250 00	15
16	15 Accounts Payable—Dunnet Supplies	C10	210	300 00				300 00	16
17	15 ✓	T15	✓			325 00	325 00		17
18	15 Accounts Receivable—Breck School	S2	130	335 00		335 00			18
19	18 Miscellaneous Expense	C11	530	100 00				100 00	19
20	18 Accounts Receivable—Lincoln School	R2	140		100 00		100 00		20
21	19 ✓	T19	✓			155 00	155 00		21
22	20 Repair Expense	C12	550	125 00				125 00	22
23	20 Supplies	M2	150	150 00					23
24	Accts. Pay.—Voiles Office Supplies		220		150 00				24
25	20 Carried Forward		✓	5175 00	1805 00	1550 00	18165 00	3740 00	25
26									26